

**STATE OF MICHIGAN**  
**COURT OF APPEALS**

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NATIONAL STANDARD COMPANY,

Petitioner-Appellant,

v

CITY OF NILES,

Respondent-Appellee.

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UNPUBLISHED

January 17, 2003

No. 232790

Michigan Tax Tribunal

LC No. 00-276641

Before: Markey, P.J. and Saad and Smolenski, JJ.

PER CURIAM.

Petitioner appeals by right an order of the Michigan Tax Tribunal (MTT) granting respondent's motion to dismiss. We affirm. This appeal is being decided without oral argument pursuant to MCR 7.214(E).

In February 2000 petitioner filed personal property tax statements. Petitioner informed respondent that it anticipated filing amended statements; however, it did not do so. Respondent issued its notice of assessment. The notice provided that respondent's Board of Review would meet on March 13 and 14, 2000, and that a taxpayer wishing to protest an assessment could do so by letter. On March 13, 2000, petitioner sent a letter of protest to the Board of Review by certified mail. On March 22, 2000, the United States Postal Service (USPS) notified petitioner that it had erred by failing to deliver the letter. Petitioner sent a second letter of protest which respondent received on March 23, 2000.

Petitioner filed a petition with the MTT contesting the assessment. Respondent moved to dismiss the petition on the ground that the MTT lacked jurisdiction over the dispute because petitioner did not protest the assessment before the Board of Review as required by MCL 205.735(2). The MTT granted respondent's motion, stating that a letter postmarked on or before the last day of public hearings held by the Board of Review was deemed to be a sufficient protest to invoke its jurisdiction. Subsequently, the MTT denied petitioner's motion for reconsideration.

Our review of a MTT decision is limited to whether the MTT erred as a matter of law or adopted an erroneous legal principle. We accept the MTT's factual findings as final if those findings are supported by competent, material, and substantial evidence. *Georgetown Place Cooperative v City of Taylor*, 226 Mich App 33, 43; 572 NW2d 232 (1997).

Petitioner argues that the MTT erred by dismissing its petition for lack of jurisdiction. We disagree and affirm the MTT's decision. MCL 205.735(2) provides that an assessment must be protested to the appropriate Board of Review before the MTT acquires jurisdiction of the dispute. The MTT rejected petitioner's argument that respondent's Board of Review was authorized by MCL 211.30(4) to consider a protest as long as it still had jurisdiction over the assessment rolls, and noted that it interpreted MCL 205.735(2) to require that a letter of protest must be received by a Board of Review or must be postmarked on or before the last day of public hearings by the Board. We defer to the MTT's interpretation of a statute that it is delegated to administer. *Lionel Trains, Inc v Chesterfield Twp*, 224 Mich App 350, 355; 568 NW2d 685 (1997).

Petitioner's first letter was postmarked in a timely manner; however, respondent's Board of Review did not receive the letter. Contrary to petitioner's assertion, the MTT's decision did not contradict its own policy. Petitioner's claim that it should not be penalized because the USPS did not deliver the certified letter is not supported by citation to any authority. A party may not simply announce its position and then leave it to this Court to discover the basis for the claim. *Morris v Allstate Ins Co*, 230 Mich App 361, 370; 584 NW2d 340 (1998).

Furthermore, petitioner is not entitled to relief based on principles of equity. Petitioner submitted personal property tax statements and informed respondent that it was possible it would file amended statements; however, it never did so. Petitioner received an assessment based on its original statements. Unlike the petitioner in *Spoon-Shacket Co, Inc v Oakland County*, 356 Mich 151; 97 NW2d 25 (1959), petitioner here was aware of the amount of its assessment and the need to protest the assessment before respondent's Board of Review. Petitioner simply failed to timely do so.

Finally, petitioner's assertion that the filing of a protest with respondent's Board of Review was not necessary to give the MTT jurisdiction is without merit. Petitioner had been given no indication that a protest would be unsuccessful. Cf. *Ass'n of Little Friends, Inc v Escanaba*, 138 Mich App 302, 311; 360 NW2d 602 (1984). Petitioner did not timely file a protest; therefore, respondent's Board of Review did not have the opportunity to rule on the matter. The MTT correctly dismissed petitioner's petition for lack of jurisdiction. MCL 205.735(2); *Georgetown Place, supra*.

We affirm.

/s/ Jane E. Markey  
/s/ Henry William Saad  
/s/ Michael R. Smolenski